

FILED

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NEW JERSEY BOARD OF
CHIROPRACTIC EXAMINERS

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STATE OF NEW JERSEY
DEPARTMENT OF LAW AND PUBLIC SAFETY
DIVISION OF CONSUMER AFFAIRS
BOARD OF CHIROPRACTIC EXAMINERS

IN THE MATTER OF THE SUSPENSION :
OR REVOCATION OF THE LICENSE OF :

Larry A. Sabel, D.C. :
License No. MC 002081 :

Administrative Action

CONSENT ORDER

TO PRACTICE CHIROPRACTIC :
IN THE STATE OF NEW JERSEY :

This matter was opened to the New Jersey State Board of Chiropractic Examiners (hereinafter "the Board") upon receipt of information that Dr. Sabel (hereinafter "Respondent") pleaded guilty to one count of federal income tax evasion in connection with income from his practice at 698 Lumberton Road, Lumberton, New Jersey.

On April 13, 2001, Respondent entered into an agreement with the United States Attorney for the District of New Jersey, wherein he pleaded guilty to one count of willfully evading personal income tax for 1994, in violation of 26 U.S.C. §7201. Pursuant to the agreement, Dr. Sabel admitted that he had prepared monthly business receipt documents for his chiropractic practice which excluded cash receipts, and that he had supplied these documents to his accountant, who then understated the actual gross business receipts from the Operating Statements. At the end

of the tax year, the accountant had understated the actual gross business receipts from the Operating Statements by approximately \$100,000. Dr. Sabel then signed his federal tax return, prepared by his accountant, which Dr. Sabel knew was understated and false.

These facts establish a basis for disciplinary action pursuant to N.J.S.A. 45:1-21(b) (engaging in the use of fraud) and N.J.S.A. 45:1-21(f) (conviction of a crime involving moral turpitude or relating adversely to the practice of chiropractic).

It appearing however that Respondent desires to resolve this matter without recourse to formal proceedings, and for good cause shown:

IT IS ON THIS 25th DAY OF April, 2002

HEREBY ORDERED AND AGREED THAT:

1. Respondent's license to practice chiropractic shall be, and hereby is, suspended effective on April 15, 2002, for a period of three (3) years, six (6) months of which shall be served as a period of active suspension, the remainder of which shall be stayed and served as a period of probation.
2. Respondent shall successfully complete and pass the ProBE (Professional Problem Based Ethics) course offered by: The Ethics Group, 89 Summit Avenue, Suite 185, Summit, New Jersey 07901, within the period of probation.
3. Respondent is hereby assessed the costs to the State of the investigation in this matter in the amount of \$212.00. Payment for the costs shall be submitted to the Board by certified check or money order made payable to the State of New Jersey and shall be sent to: Kevin B. Earle,

Executive Director, Board of Chiropractic Examiners at 124 Halsey Street, Sixth Floor, P.O. Box 45004, Newark, New Jersey 07101 no later than ten (10) days from the entry of this Consent Order.

4. Failure to comply with any provisions of this Order or remit any and all payments required by this Order will result in the filing of a certificate of debt and may result in subsequent disciplinary proceedings for failure to comply with an Order of the Board.

NEW JERSEY STATE BOARD OF CHIROPRACTIC EXAMINERS

By: 

ACTING / William F. Winters, D.C., THOMAS SENATORE, D.C.
Board President

I have read and understand the within Consent Order and agree to be bound by its terms. Consent is hereby given to the Board to enter this Order.


Larry A. Sabel, D.C.

4/8/02